

SENATE BILL 1066

By Tracy

AN ACT to amend Tennessee Code Annotated, Title 9,
Chapter 4, Part 51, relative to public finances.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 9, Chapter 4, Part 51, is amended by adding the following language as a new, appropriately designated section:

§ 9-4-5117.

(a) This act shall be known and may be cited as the "Taxpayer Transparency Act of 2007".

(b) As used in this section:

(1) "Searchable website" means a website that allows the public to search and aggregate information described in subsection (c); and

(2) "Expenditure of state funds" means the expenditure or transfer of any state appropriated or nonappropriated funds in an amount in excess of five thousand dollars (\$5,000) by any department, agency, office or entity of state government in forms including, but not limited to:

(A) Grants,

(B) Contracts,

(C) Subcontracts,

(D) Purchase orders,

(E) Tax refunds, rebates or credits, or

(F) Expenditures from the Reserve for Revenue Fluctuations.

"Expenditure of state funds" does not include the transfer of funds between two

(2) departments, agencies, offices or entities of state government, nor does it

include the transfer of state or federal assistance payments to an individual recipient/beneficiary of such assistance payments.

(c) No later than January 1, 2008, with assistance of the office of information resources, the department of finance and administration shall develop and operate a single website, accessible by the public at no cost to access, that includes:

(1) For each expenditure of state funds, information including, but not limited to:

(A) Name and principal location or residence of the entity and/or recipients of the funds,

(B) Amount of expenditure,

(C) Type of transaction,

(D) Identity of the department, agency, office or entity of state government making the expenditure,

(E) Budget program source for the expenditure,

(F) A descriptive purpose of the expenditure, and

(G) Any other information deemed relevant by the department of finance and administration;

(2) The ability of the user to view information on the web site in a format that is searchable and that may be downloaded and managed by the user with appropriate software; and

(3) The ability of users to provide input to the department regarding the utility of the site and recommendations for improvements thereto.

(d) The web site shall include information for fiscal year 2006 - 2007 no later than January 1, 2008; and thereafter, the web site shall include information for the most recently completed fiscal year by September 30th each year.

(e) All departments, agencies and entities of state government shall fully cooperate with the department of finance and administration in compiling and providing all information necessary to comply with the requirements of this section.

(f) Nothing in this section shall require disclosure of information deemed confidential by state or federal law.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.